Application No.: 09/939,048

Case No: YAMAP0775US PATENT

CERTIFICATE OF MAILING OR ELECTRONIC TRANSMISSION UNDER 37 CFR 1.8(a)

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is

___ being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Commissioner for Patents address below.

<u>X</u> being transmitted via EPS or facsimile to **(571) 273-8300 (Centralized Facsimile Number)** at the U.S. Patent and Trademark Office to the Attention of **Examiner Andrew C. Flanders**.

/Mark D. Saralino/

Mark D. Saralino

March 13, 2007

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Takashi KATAYAMA et al.

Application No.: 09/939,048

Filing Date: August 24, 2001

For: SIGNAL PROCESSING APPARATUS, SIGNAL PROCESSING

METHOD, PROGRAM AND RECORDING MEDIUM

Examiner: Andrew C. Flanders

Art Unit: 2615

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION DATED DECEMBER 27, 2006

Sir:

Favorable reconsideration of the above-identified application is respectfully requested in view of the following amendments and comments.